Kentucky Department of Revenue
Commonwealth Office of Technology

KY Publication 1346
Electronic Return File Specifications for Individual Income Tax Returns

Tax Year 2004
Processing Year 2005

Draft Version #4: September 22, 2004

Software Developer's Guide

Table of Contents

Section 1:   INTRODUCTION

The Kentucky Department of Revenue (KDOR) has successfully completed another season of electronic filing through the Fed/State Electronic Filing Program. We would like to express our appreciation to the software developers that participated during the 2004 filing season and encourage any new software developers to consider Kentucky for the 2005 filing season.

This year Kentucky will implement enhancements to our electronic filing system. The file format has changed considerably from the prior year to allow us to accept more forms electronically. My thanks to all of the software developers who made this a smooth transition for Kentucky.

File specifications, file layouts and testing procedures follow the standards defined by the NACTP (National Association of Computerized Tax Processors). If you are not a member of the NACTP, you are encouraged to review the standards. You can visit their web-site at www.nactp.org.

We always welcome your suggestions and comments. Feel free to contact the Department of Revenue at any time.

Changes as of August 26, 2004

Page 4 verbiage changes in blue.

The ACK Key Record had the "C" Conditional acceptance listed in error in Field 0050. We will no longer use a conditional acceptance. In the past all conditional returns were accepted and changed if necessary. Those returns will now be listed as "A" Accepted in the acknowledgement.

A question was raised concerning the Mailbox ID in 0052.10. You should continue to use this field as it was used in the past. Because of the uncertainty of the IRS Ack and its availability, we have not made code changes to this field so it will be required regardless of the ACK method used for the next process year. It does not have to match the ETIN in Field 0023.10.

Please see Section 7, Software Edits and Cross Checks for additional information. Items 26, 27 & 28 have been added.

The ACK Key Record has been changed to reflect the IRS Layout.

Please see new fields in the layout for Direct Debit Fields 0310 and 0315.

Section 2:   OVERVIEW OF 2005 CHANGES

Beginning with the 2005 processing, a new file layout has been developed to allow the electronic filing system for Kentucky to expand. Please review this document carefully. A new column was added to the specifications for a quick reference to changes. If a field has changed, the New/Updated Field in the specifications will be set to the date of the change. If you have any questions or concerns regarding the new file layout please do not hesitate to contact KDOR. Please see Section 3 for contact information.

In the generic record layout, a column has been added for the Minor Field # for field identification purposes.

The Standard Deduction for 2005 has been increased to $1,870.00.

The Pension Income Exclusion for 2005 on Schedule P has been increased to $40,200.

The itemized deduction limitation on Schedule A has been increased to $142,700.

Kentucky will begin accepting direct debit payments on tax due returns. The payment on any return filed prior to April 15th can be warehoused until that date. After that date there will be no warehousing of the payment. The account will be debited when the return has completed processing. **Field 0310 (Payment Date) is the date the taxpayer wishes to have the payment withdrawn from their account. The amount of the debit payment, Field 0315, must match the amount owed on the return, Field 0555. Partial payments will not be accepted**.

Due to the uncertainty of particular line items on this years' federal return and their impact on the Kentucky return, we have not added any fields to the Schedule M additions at this time. We anticipate no new line entries to the Schedule M subtractions at this time. When the decisions are made concerning these items, we will either change the layout to reflect these changes or have the additional items placed in the other additions section. Those items include the following:
- Educator expenses extension;
- Business expenses of reservists;
- Health savings account deduction.

Section 3:   CONTACT INFORMATION

Technical Specifications
State Record Layouts
PATS Testing

Primary Contact: Secondary Contact:
Marcus Deaton II   **Peggy Barber**
Phone: 502-564-6033 Ext. 4858   **Phone: 502-564-6033 Ext. 4798**
Email: Marcus.Deaton@ky.gov   **Email:** Peggy.Barber@ky.gov

Electronic Filing Coordinator
Electronic Filing Helpdesk

Primary Contact: Secondary Contact:
Judy Ritchie   **Barbara Backer**
Phone: 502-564-5370   **Phone: 502-564-9351**
Email: Judy.Ritchie@ky.gov   **Email:** Barbara.Backer@ky.gov

Section 4:   ACKNOWLEDGEMENT SYSTEM

Kentucky's acknowledgment system will change from last year.   The acknowledgements will now be handled through the IRS. We will use the same format that is described by the IRS for all acknowledgements. In case the acknowledgement system is not ready in time for processing, Kentucky will continue to use AKSYS as a backup for the acknowledgements.

ACKNOWLEDGEMENT RECORD

The layout for the acknowledgement record is listed after the unformatted record in this document (See Section 11). A list of valid Acceptance codes (ACK Key Record Field 0050) and valid Error codes (ACK Error Record Field 0090) are listed below.

Section 4.1:   ACKNOWLEDGMENT CODES

ACC = Acceptance Codes

A = Accepted Return
R = Rejected Return
D = Duplicate Return

EFT = Deposit Codes*

D = Direct Deposit Requested
C = Refund Check Requested
B = Balance Due Return
G = Direct Debit Requested – On any tax due return filed prior to the April 15th deadline, a taxpayer requesting a direct debit payment of tax due may warehouse the payment up until that date. After April 15th, all direct debit withdrawals will be made on the date the return is accepted.

*These codes will only reflect what the taxpayer has requested. Any errors identified during mainframe processing or offset situations will result in **NO** direct deposit being issued. Any residual refunds will be issued with a paper check.

Error = Rejection Codes

0001 – Error with Federal Adjusted Gross Income: Amounts entered on line 9 of the Form 740 do not agree with the federal adjusted gross income from the federal return.

0002 – Invalid Software ID: Software not approved for Kentucky E-file purposes.

0003 – Invalid EFIN: EFIN number has been inactivated due to unresolved 8453-K issues.

0004 – Duplicate Return: Electronic return already received.

0005 – Negative Numeric Data Received: Negative numeric data received in positive numeric data fields.

0006 – Required Schedules not submitted: Forms required for electronic filing not received in the transmission.

0007 – Part year / Nonresident returns are not eligible for electronic filing.

0008 - Copy of federal return required for state only returns.

Section 5:   Kentucky Testing Procedures

Software developers that meet the current testing requirements set forth by the IRS are invited to test for Kentucky Department of Revenue acceptance. No formal application is necessary, although, a secondary check against our records will be performed prior to acceptance. The **Kentucky Test Package** will be available after the federal package is released to software developers. All transmissions must contain the software developer's identification. This identification must be provided before the first test file is transmitted. A contact name and email address must also be provided for test result notification. **After your software is accepted, an acceptance letter will be issued which must be provided to all software users with the final version of the software.**

Developers planning to provide on-line filing must submit a set of test records for their on-line program. This set of returns should be submitted after approval of the practitioner software and should contain the on-line filing indicator [(alpha) O] in field 0049 of the generic record.

Developers planning on submitting State Only Returns must also provide a set of test records setting the State Only indicator to "SO". (Field 0019) State Only Indicator. These tests should be submitted after your software has been approved for E-file or On-line file by the Revenue Cabinet.

   The software developer's code, contact name and email address should be sent to Marcus.Deaton@ky.gov.

Section 6:   EXCLUSIONS FROM KY ELECTRONIC FILING

For the 2004 tax year, beginning January 1, 2005, the only Kentucky tax documents that are acceptable for electronic filing are Forms 740, 740-EZ, Kentucky Schedule A, Schedule M, Schedule P, Form 2210-K and Form 4562.

The following forms/line items will **not** be acceptable for electronic filing:

1. Form 740-X, Amended Kentucky Individual Income Tax Return

2. Form 740-NP, Nonresident or Part-Year Resident Income Tax Return

3. Form 740-NP-R, Nonresident - Reciprocal State

4. Schedule RC, Application for Income Tax Credit for Recycling and/or Composting Equipment

5. Schedule HH, Housing for Homeless Families Deduction

6. Schedule TC, Tax Computation Schedule

7. Schedule UTC, Unemployment Tax Credit

8. Form 1045-K, Kentucky Net Operating Loss Refund Application

9. Form 4972-K, Kentucky Tax on Lump-Sum Distributions

10. Form 8582-K, Kentucky Passive Activity Loss Limitations

11. Fiscal year filers

12. Prior year returns

13. Any partnership, corporate or fiduciary tax return

***In addition to the above exclusions from Kentucky electronic filing, any income tax return reflected in the list of exclusions from federal electronic filing cannot be filed through the Federal/State Electronic Filing Program.

Section 7:   SOFTWARE EDITS & CROSS-CHECKS

Software edits must be included in all programs to minimize the number of returns in error due to controllable conditions. The following is a list of the edit guidelines that should be included in the software to properly complete the Kentucky return.

1.   Line 9 of Form 740 or Line 1 of Form 740-EZ **must** match the federal adjusted gross income on Line 35 of Form 1040, Line 21 of Form 1040A or Line 4 of Form 1040EZ. **(Exception: If Kentucky filing status is Married Filing Separate Returns and the federal filing status is Married Filing Joint).**

2.   Name fields must contain no spaces or punctuation marks. Name suffixes must be contained in the appropriate field.   Address fields should contain no punctuation.

3.   Taxpayers over 65 or legally blind are entitled to additional tax credits. If fields 0305.50 (Over 65 Credit – Taxpayer), 0305.70 (Blind Credit – Taxpayer), 0305.10 (Over 65 Credit – Spouse) or 0305.12 (Blind Credit – Spouse) are "1", then the corresponding fields 0305.60, 0305.80, 0305.11 or 0305.13 must equal "1".

4.   Taxpayers in the National Guard are allowed an extra tax credit. "NG" must be placed in the space for Child #4 Name field (0305.18) and the credit should be added to the Credits – Children total (Field 0305.19).

5.   Low Income Credit is allowable to taxpayers whose Kentucky Adjusted gross Income is less than or equal to $25,000.   Taxpayers filing "Married Filing Separate Returns" will not be allowed a low income credit unless the spouse's Kentucky adjusted gross income is included in generic record field 0560 to determine the correct calculation.

6.   If a taxpayers Kentucky adjusted gross income is negative, the Kentucky adjusted gross income is zero ($0) for low income credit calculation and remains a negative value for itemized deduction percentage calculations.

7.   If one taxpayer uses itemized deductions then the other taxpayer must also itemize their deductions. Returns filed with 2 Schedule A forms can now be accepted. The standard deduction is only available to non-itemizers. Married Filing Joint Returns are only entitled to one standard deduction.

8.   All additions and subtractions to federal adjusted gross income must be positive numbers. Negative numbers will cause the return to be rejected.

9.   If Kentucky Schedule A, Schedule P or Form 2210-K are utilized or required and the software does not support these schedules or form, the taxpayer will not be allowed to file electronically. Any return requiring and missing these schedules will be rejected.

10.   Acknowledgements will be issued to the ETIN in the MAILBOX ID (Field 0052) if we must send the acknowledgements to AKSYS (our current vendor).

11.   Fields 0050 and 0052 are required if someone other than the taxpayer prepares the return.

12.   Software Developer Code is required for testing and for live transactions. If the code is different from testing to live transactions or changes from the previous year, the Systems Development Branch must be notified.   Returns containing invalid

software codes will be rejected and deleted. **If this is the first year of testing or your code has changed, your Software Developers Code must be provided before test records are sent.** Every attempt will be made to identify the vendor that submitted the file with the unidentified vendor code.

13. All "other additions (Schedule M, line 6)" and "other subtractions (Schedule M, line 16)" require comments to be entered. If data is present in Schedule M fields 0100, 0175, 0220 or 0280, then corresponding data must be contained in Other Additions or Other Subtractions verbiage fields (Additions fields 0085, 0090 & 0095 / Subtractions fields 0160, 0165 & 0170).

14. Underpayment of Estimated Tax Penalty--Form 2210-K is required if Form 740, line 35 (field 0525), exceeds $500. If required, field 0530 must equal the state unformatted record field 0110 of Record ID 2210Kb.

15. Late Filing Penalty--If field 0320.20 is "N" and the filing date is after April 15, 2005, a late filing penalty must be calculated. The penalty is 2 percent of the additional tax due (Field 0525) for each 30 days or fraction thereof that a return is not filed. The penalty does not exceed 20 percent and the minimum penalty is $10.

16. Late Payment Penalty--For returns filed after April 15, 2005, if the amount timely paid (field 0480) is greater than 75 percent of the tax determined due (field 0465), no late payment penalty is due. If the amount prepaid (field 0480) is less than 75 percent of the tax determine due (field 0465), then a penalty of 2 percent of the tax computed due (field 0525) may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is $10.

17. Interest--For returns filed after April 15, 2005, interest is assessed at the "tax interest rate" from April 16, 2005, until the date of payment. For 2003 tax returns (calendar year 2004), the interest rate is 4 percent or .000109 daily. The interest rate for 2004 tax returns (calendar year 2005) has not yet been set.

18. Spouse data is required for Kentucky filing status "Married, filing separately on a combined return."

19. In the Consistency Section, fields 0150 through 0205 are required fields if data in the comparable fields on the federal return are significant. They must agree with the federal data contained in the unformatted record.

20. Childcare is only allowable if federal Form 2441 is submitted. It should be included in the unformatted record with the federal data, even if it is not required for federal purposes. Line 9 of Form 2441 is the amount used to calculate the Kentucky credit for child-care expenses.

21. The format for percentage fields should be as follows: 100% = "10000"; 89.95% = "08955"; 3.45% = "00345"; 70% = "07000".

22. On the Schedule P the following pairs of fields are mutually exclusive (if one contains an amount, the other must be zero): fields 0060 & 0065, fields 0080 & 0085, fields 0100 & 0105, fields 0140 & 0145, fields 0170 & 0175 and fields 0200 & 0205.

23. Foreign Address - The foreign address will be printed in the same fields allocated for domestic address on the form.

24. Political Party Fund – One of the three (3) taxpayer political party fund options must be selected for all filing statuses. If "Single" or "Married Filing Separate Returns" the spouse political party fund should be NULL. If married filing joint or married

filing separate on a combined return filing status is selected, one of the taxpayer and spouse political party fund options must be selected.

25. Due to the limited space in this field, use first name of each other dependent.
26. If the Schedule A is present in the file layout, the KY AGI fields can be populated even if that section of the Schedule A is not utilized.
27. The Fields in the Consistency section are required fields. If not present in the federal return, zeroes are required.
28. Do not cross forms between two unformatted records.

Section 8:   Kentucky Record Layout & File Specifications

Federal Data – A complete copy of the federal return is required on all electronically filed returns including state only returns.

The federal data should be identical to the IRS data with the exception of four (4) characters.   For these characters, a state character should be substituted for the corresponding IRS value. The characters are as follows:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	$	24	5B

The federal data may be formatted using the IRS formatting requirements for variable length records or the IRS formatting requirements for fixed length records. A flag in alphanumeric field 0320.10 will indicate the format utilized. The values are as follows:

"V" = Variable Format
"F" = Fixed Format

The IRS Summary Record should not be placed in the unformatted state record. If it is included, it will not be edited or processed by the Cabinet.

Refer to Publication 1346, Part I, Section 12 "Federal/State Electronic Filing Specifications" for a discussion of the unformatted state record.

Generic Record Layout – The Kentucky tax returns are reviewed yearly to reflect legislative changes as well as any IRS changes that Kentucky adopts. The generic record has been designed to reflect these changes as well as to adopt the standards and guidelines agreed on by the states and development community.   Please examine each field in the generic carefully to insure you are meeting our requirements.   The Generic record includes the Form 740, pages 1 and 2, only.   If the 740-EZ is filed it should be formatted in the 740 format.

Unformatted Record Layout – **(Federal)** The unformatted federal record should follow the generic record. It should be a separate unformatted record from the state unformatted record ended with a "#" sign.

Unformatted Record Layout – **(State)** The unformatted state record is used for all forms and schedules that are attachments to the Form 740. This would include Schedule M, Schedule A, Schedule P, 2210-K and the 4562-K. The 4562-K is the federal 4562 recalculated excluding the bonus depreciation. If state unformatted data exists, it should always follow the federal unformatted record.

TY 04 Filing Period – Kentucky's filing period for electronic returns will be identical to the IRS filing period. Our last date to accept returns is October 17, 2005.

On-line Filing – The Kentucky Department of Revenue accepts return filed on-line. The layout for these returns is identical to other electronically filed returns. A value of "O" should appear in field 0049 to identify on-line returns.

State Only Filing – The Kentucky Department of Revenue accepts state only filed returns. Field 0019 in the generic record should be set to "SO" to identify these returns. The federal return is required before we will accept state only filed returns. If the federal return is not present, the return will be rejected with a reject code of **0008**.

Please note the following items:

- Only whole dollar amounts should be entered on the federal and state returns.
- The record consists of the generic record and separate unformatted records. The generic record should always be followed by the federal unformatted record then the state unformatted record, if it exists.

SAMPLE ADDRESSES

Prefix Names:

EXAMPLE:	O'Brien	KEY:	Obrien	
	Van Winkle		Vanwinkle	
	Mc Donald		McDonald	

Street:

EXAMPLE:	120 South Fourth Street
KEY:	120 South Fourth Street
EXAMPLE:	23 East 4th Street
KEY:	23 East 4th Street
EXAMPLE:	2466 1/2 West Highway North
KEY:	2466 West Highway North
EXAMPLE:	C/O George Smith
KEY:	CO George Smith
EXAMPLE:	C/O Jones Mfg Co
KEY:	Jones Mfg Co
EXAMPLE:	C/O 123 Main St
KEY:	123 Main St
EXAMPLE:	12 North St Apt #4
KEY:	12 North St Apt 4
EXAMPLE:	34 Hopewell-Bohon Rd
KEY:	34 Hopewell Bohon Rd
EXAMPLE:	543 Lovelace-Florence Station Rd
KEY:	543 Lovelace Florence Stat Rd

Section 9: Generic Record Layout

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
			******HEADER SECTION******				
			Byte Count	4	1		2500 for fixed; "nnnn" for variable format
			Start of Record Sentinel	4	5		Value "****"
	0000		Record ID Type	6	9	A/N	Value "STbbbb"
	0001		Form Number	6	15	A/N	Value "0001bb"
	0002		Page Number	5	21	A/N	Value"PG01b"
	0003		Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004		Filler	1	35	A/N	Blank
	0005		Form/Schedule Number	7	36	N	Value "0000001"
	0010		State Code	2	43	A	Value "KY"
	0011		City Code	2	45	A	Value"bb"
	0019		State-Only-Indicator	2	47	A/N	"SO" (State Only return data)
	0020		Declaration Control Number	14		N	Assigned by filer
		10	First Two Positions	2	49	N	Value "00"
		20	EFIN of Originator	6	51	N	
		30	Batch Number	3	57	N	Value (000-999)
		40	Serial Number	2	60	N	Value (00-99)
6/8/2004		50	Year Digit	1	62	N	5
	0023		Return Sequence Number	16		N	Required entry
		10	ETIN of Transmitter	5	63	N	Must equal RSN
		20	Transmitter Use Field	2	68	N	
		30	Julian Date of Transmission	3	70	N	
		40	Transmission Sequence Number	2	73		Value (01-99)
		50	Sequence Number of Return	4	75		Value (0001-9999)
			******State Direct Deposit Section******				
6/8/2004	0024		Direct Deposit/Debt Indicator	1	79	A/N	1 = Direct Deposit 2 = Direct Debit Else blank
	0025		Reserved - RTN - Flag	1	80		No Entry
6/8/2004	0030		State Routing Transit Number	9	81	N	Blank if Field 0024 is blank
	0032		State-RTN-Indicator	1	90	N	0 = No State Return Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
08/23/04	0035		State Depositor Account Number	17	91	A/N	Blank if Field 0024 is blank
	0040		State Checking Account Number	1	108	A/N	Value "X" or blank
	0048		State Savings Account Number	1	109	A/N	Value "X" or blank
			******INDICATORS******				
	0049		On- Line State Return Indicator	1	110	A/N	Value "O" = On-line
			******PARTICIPANT SECTION******				
	0050		State Numeric Data	27		N	
		10	Preparer SSN/TIN	9	111	N	1040 Seq 1360

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
		20	Preparer EIN	9	120	N	1040 Seq 1380
		30	Preparer ZIP	5	129	N	1040 Seq 1410-5
		40	Preparer ZIP+4	4	134	N	1040 Seq 1410-4
	0052		State Alphanumeric Data	93		A/N	
		10	Mailbox ID	5	138	A/N	Required Entry
		20	Preparer Firm Name	35	143	A/N	1040 Seq 1370
		30	Preparer Address	30	178	A/N	
		40	Preparer City	20	208	A/N	1040 Seq 1390
		50	Preparer State	2	228	A/N	1040 Seq 1400
		60	Preparer Self-employment Indicator	1	230	A/N	1040 Seq 1350
******ENTITY SECTION******							
	0055		Spouse's SSN	9	231	N	See Instructions #18
	0060		Name Line 1	35		A/N	Required Entry
		10	Primary Last Name	32	240	A/N	
		20	Primary Suffix	3	272	A/N	
	0065		Name Line 2	35		A/N	
		10	Secondary Last Name	32	275	A/N	See Instructions #18
		20	Secondary Suffix	3	307	A/N	
	0070		Name Line 3	35		A/N	
		10	Primary First Name	16	310	A/N	Required Entry
		20	Primary Middle Initial	1	326	A/N	
		30	Secondary First Name	16	327	A/N	See Instructions #18
		40	Secondary Middle Initial	1	343	A/N	
		50	Filler	1	344	A/N	
	0075		Address Line 1	35	345	A/N	Required entry (If Domestic Address)
	0077		Foreign Street Address	35	380	A/N	Required entry (If Foreign Address)
	0080		Address Line 2	35	415	A/N	
	0085		City	22	450	A	Required entry (If Domestic Address)
	0087		Foreign City State or Province	35	472	A/N	Required entry (If Foreign Address)
	0090		City Code	5	507	N	
	0095		State Abbreviation	2	512	A	Required entry (If Domestic Address) See Instructions #23
	0098		Foreign Country	22	514	A	Required entry (If Foreign Address)
	0100		ZIP Code	12	536	N	Required entry (If Domestic Address) See Instructions #23
	0105		County	20	548	A	
	0110		County Code	5	568	N	
	0115		Telephone Number	12	573	A/N	

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
******CONSISTENCY SECTION******						
	0150		Federal Filing Status	1	585	N	Required Entry
	0155		Total Federal Exemptions	2	586	N	Required Entry
08/23/04	0160		Wages, Salaries, Tips	12	588	N	Required Entry
08/23/04	0165		Taxable Interest	12	600	N	Required Entry
08/23/04	0170		Tax Exempt Interest	12	612	N	Required Entry
08/23/04	0175		Dividends	12	624	N	Required Entry
08/23/04	0180		State Refund	12	636	N	Required Entry
08/23/04	0185		Taxable Social Security Benefits	12	648	N	Required Entry
08/23/04	0190		Keogh Plan & SEP Deductions	12	660	N	Required Entry
	0195		Adjusted Gross Income	12	672	N	Required Entry
	0200		Standard/Itemized Deductions	12	684	N	Required Entry
08/23/04	0205		Earned Income Credit	12	696	N	Required Entry
******ALPHANUMERIC SECTION*****						
	0300		Preparer Information	80		A/N	
		10	Software Developer Code	10	708	A/N	Required Entry
		20	Paid Preparer Name	31	718	A/N	1040 Seq 1340
		30	Preparer Phone Number	10	749	A/N	Required Entry
		40	Non-Paid Preparer	13	759	A/N	1040 Seq 1338
		50	Preparer State EIN	16	772	A/N	No Entry
	0305		Credit Information	80		A/N	
		09	Spouse Political Party Fund	1	788		Value "1", "2" or "3" See Instruction #24
		20	Taxpayer Political Party Fund	1	789		Value "4", "5" or "6"
		30	Filing Status	1	790		Value "1", "2", "3" or "4"
		40	Regular Credit - Taxpayer	1	791		Value "1"
		50	Over 65 Credit - Taxpayer	1	792		Value "0" or "1"
		60	Over 65 Credit - Taxpayer	1	793		Value "0" or "1"
		70	Blind Credit - Taxpayer	1	794		Value "0" or "1"
		80	Blind Credit - Taxpayer	1	795		Value "0" or "1"
		90	Regular Credit - Spouse	1	796		Value "0" or "1"
		10	Over 65 Credit - Spouse	1	797		Value "0" or "1"
		11	Over 65 Credit - Spouse	1	798		Value "0" or "1"
		12	Blind Credit - Spouse	1	799		Value "0" or "1"
		13	Blind Credit - Spouse	1	800		Value "0" or "1"
		14	Credits - Taxpayer/Spouse	2	801		Valid (00-10)
		15	Child #1 Name	10	803	A/N	
		16	Child #2 Name	10	813	A/N	
		17	Child #3 Name	10	823	A/N	
		18	Child #4 Name or NG	10	833	A/N	See Instruction #4
		19	Credits - Children	2	843		Valid (00-99)
		21	Other Dependents Names	15	845		See Instruction #25
		22	Credits - Other Dependents	2	860		Valid (00-99)

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
		23	Total Tax Credits	2	862		Valid (00-99)
		24	Spouse Tax Credits	2	864		Valid (00-99)
		25	Taxpayer Tax Credits	2	866		Valid (00-99)
08/26/04	0310		Payment Date (Date of debit withdrawal)	8	868	D	Format MMDDYYYY
08/26/04			Blank	72	876		
9/22/04	0315		Payment Amount (Amount of debit)	12	948	N	**Whole dollars only Must = Field 0555**
08/26/04			Blank	68	960		
	0320		Federal Data/Extension Indicators	80			
			Federal Data Indicator	1	1028		Value "V" or "F"
			Approved Extension Filed	1	1029		Value "Y" or "N"
			Blank	78	1030		
	0350		Spouse Federal AGI	12	1108		
	0355		Taxpayer Federal AGI	12	1120		
	0360		Spouse Additions	12	1132		POSITIVE ONLY
	0365		Taxpayer Additions	12	1144		POSITIVE ONLY
	0370		Spouse Subtotal	12	1156	N	Form 740 Column A Line 9 + Line 10
	0375		Taxpayer Subtotal	12	1168	N	Form 740 Column B Line 9 + Line 11
	0380		Spouse Subtractions	12	1180		POSITIVE ONLY
	0385		Taxpayer Subtractions	12	1192		POSITIVE ONLY
	0390		Spouse KY AGI	12	1204		
	0395		Taxpayer KY AGI	12	1216		
	0400		Spouse Deductions	12	1228		POSITIVE ONLY
	0405		Taxpayer Deductions	12	1240		POSITIVE ONLY
	0410		Spouse Taxable Income	12	1252		
	0415		Taxpayer Taxable Income	12	1264		
	0420		Spouse Tax	12	1276		
	0425		Taxpayer Tax	12	1288		
	0430		Total Tax	12	1300		
	0435		Low Income Credit	12	1312		See Instructions #5
	0440		Tax Subtotal	12	1324	N	Form 740 Line 18 - Line 19
	0445		Federal Child Care	12	1336		Federal Form 2441 - See Instructions #20
	0450		KY Child Care	12	1348		
	0455		Income Tax Liability	12	1360		
	0460		Kentucky Use Tax	12	1372		
	0465		Total Tax Liability	12	1384		
	0470		KY Withholding Paid	12	1396		
	0475		KY Estimated Tax Payments	12	1408		
	0480		Total Payments	12	1420	N	Form 740 Line 25a + Line 25b
	0485		Amount Overpaid	12	1432	N	
	0490		Nature & Wildlife Fund	12	1444	N	
	0495		Child Victims' Trust Fund	12	1456	N	
	0500		Bluegrass & Olympic Fund	12	1468	N	

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
	0505		Veterans' Trust fund	12	1480	N	
	0510		Total Contributions	12	1492	N	
	0515		Credit to Estimated Tax	12	1504	N	
	0520		Refund	12	1516	N	
	0525		Additional Tax Due	12	1528	N	
	0530		Penalty - 2210-K	12	1540	N	Unformatted Record 2210Kb Field 0110
	0535		Penalty - Late File	12	1552	N	See Instructions #15
	0540		Penalty - Late Payment	12	1564	N	See Instructions #16
	0545		Interest	12	1576	N	See Instructions #17
	0550		Subtotal Penalty & Interest	12	1588	N	
	0555		Amount Owed	12	1600	N	
04/13/04	0560		Spouse KY AGI (Filing Status 4)	12	1612	N	
	0565		Numeric Field 44	12	1624	N	
	0570		Numeric Field 45	12	1636	N	
	0575		Numeric Field 46	12	1648	N	
	0580		Numeric Field 47	12	1660	N	
	0585		Numeric Field 48	12	1672	N	
	0590		Numeric Field 49	12	1684	N	
	0595		Numeric Field 50	12	1696	N	
	0600		Numeric Field 51	12	1708	N	
	0605		Numeric Field 52	12	1720	N	
	0610		Numeric Field 53	12	1732	N	
	0615		Numeric Field 54	12	1744	N	
	0620		Numeric Field 55	12	1756	N	
	0625		Numeric Field 56	12	1768	N	
	0630		Numeric Field 57	12	1780	N	
	0635		Numeric Field 58	12	1792	N	
	0640		Numeric Field 59	12	1804	N	
	0645		Numeric Field 60	12	1816	N	
	0650		Numeric Field 61	12	1828	N	
	0655		Numeric Field 62	12	1840	N	
	0660		Numeric Field 63	12	1852	N	
	0665		Numeric Field 64	12	1864	N	
	0670		Numeric Field 65	12	1876	N	
	0675		Numeric Field 66	12	1888	N	
	0680		Numeric Field 67	12	1900	N	
	0685		Numeric Field 68	12	1912	N	
	0690		Numeric Field 69	12	1924	N	
	0695		Numeric Field 70	12	1936	N	
	0700		Numeric Field 71	12	1948	N	
	0705		Numeric Field 72	12	1960	N	
	0710		Numeric Field 73	12	1972	N	

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
	0715		Numeric Field 74	12	1984	N	
	0720		Numeric Field 75	12	1996	N	
	0725		Numeric Field 76	12	2008	N	
	0730		Numeric Field 77	12	2020	N	
	0735		Numeric Field 78	12	2032	N	
	0740		Numeric Field 79	12	2044	N	
	0745		Numeric Field 80	12	2056	N	
	0750		Numeric Field 81	12	2068	N	
	0755		Numeric Field 82	12	2080	N	
	0760		Numeric Field 83	12	2092	N	
	0765		Numeric Field 84	12	2104	N	
	0770		Numeric Field 85	12	2116	N	
	0775		Numeric Field 86	12	2128	N	
	0780		Numeric Field 87	12	2140	N	
	0785		Numeric Field 88	12	2152	N	
	0790		Numeric Field 89	12	2164	N	
	0795		Numeric Field 90	12	2176	N	
	0800		Numeric Field 91	12	2188	N	
	0805		Numeric Field 92	12	2200	N	
	0810		Numeric Field 93	12	2212	N	
	0815		Numeric Field 94	12	2224	N	
	0820		Numeric Field 95	12	2236	N	
	0825		Numeric Field 96	12	2248	N	
	0830		Numeric Field 97	12	2260	N	
	0835		Numeric Field 98	12	2272	N	
	0840		Numeric Field 99	12	2284	N	
	0845		Numeric Field 100	12	2296	N	
	0850		Numeric Field 101	12	2308	N	
	0855		Numeric Field 102	12	2320	N	
	0860		Numeric Field 103	12	2332	N	
	0865		Numeric Field 104	12	2344	N	
	0870		Numeric Field 105	12	2356	N	
	0875		Numeric Field 106	12	2368	N	
	0880		Numeric Field 107	12	2380	N	
	0885		Numeric Field 108	12	2392	N	
	0890		Numeric Field 109	12	2404	N	
	0895		Numeric Field 110	12	2416	N	
	0900		Numeric Field 111	12	2428	N	
	0905		Numeric Field 112	12	2440	N	
	0910		Numeric Field 113	12	2452	N	
	0915		Numeric Field 114	12	2464	N	
	0920		Numeric Field 115	12	2476	N	

New / Updated Field	Major Field #	Minor Field #	Identification	Length	Start Position	Type	Description
	0925		Numeric Field 116	12	2488	N	
			Record Terminus	1	2500	A	Value "#"

After the generic record, the unformatted federal record is required followed by a record terminus character "#". The federal unformatted record is required on all returns, including state only returns. The next section is the state unformatted record. If any of the following forms are used by the taxpayer, the data should be included in this record followed by the record terminus character "#".

Section 10: State Unformatted Record Layout

Kentucky Unformatted Records						
THE KENTUCKY UNFORMATTED RECORD INCLUDES THE FOLLOWING ATTACHMENTS TO THE FORM 740. (SCHEDULE M, SCHEDULE A, SCHEDULE P, 2210K AND 4562K.) A COMPLETE COPY OF THE FEDERAL RETURN IS ALSO REQUIRED. IF STATE UNFORMATTED DATA IS PART OF THE RECORD, IT SHOULD BE PLACED IN A SEPARATE UNFORMATTED RECORD FOLLOWING THE FEDERAL UNFORMATTED RECORD. THE UNFORMATTED RECORDS ARE VARIABLE IN LENGTH.						
New / Updated Field	**Field #**	**Identification**	**Length**	**Start Position**	**Type**	**Description**
		******HEADER SECTION******				
		Byte Count	4	1	N	"nnnn" for variable format
		Start of Record Sentinel	4	5	AN	Value "****"
	0000	Record ID Type	6	9	AN	Value "STbbbb"
	0001	Form Number	6	15	AN	Value "0002bb"
	0002	Page Number	5	21	AN	Value "PG01b"
	0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004	Filler	1	35		Blank
	0005	Form/Schedule Number	7	36	N	Value "0000001"
	0010	State Code	2	43	A	Value "KY"
	0011	City Code	2	45	A	Value"bb"
	0020	Declaration Control Number	14		N	Assigned by filer
		First Two Positions	2	47	N	Value "00"
		EFIN of Originator	6	49	N	
		Batch Number	3	55	N	Value (000-999)
		Serial Number	2	58	N	Value (00-99)
7/26/2004		Year Digit	1	60	N	5

Schedule M

New / Updated Field	Field #	Identification	Length	Start Position	Type	Description
		******HEADER SECTION******				
		Byte Count	4	1	N	"nnnn" for variable format
		Start of Record Sentinel	4	5	AN	Value "!!!!"
	0000	Record ID	6	9	AN	Value "SCHMbb"
	0001	Form ID	6	15	AN	Value "0002bb"
	0002	Page Number	5	21	AN	Value"PG01b"
	0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004	Filler	1	35		Blank
	0005	Schedule Occurrence Number	7	36	N	Value "0000001"

New / Updated Field	Field #	Identification	Length	Form ID	Type	Description
		******DATA SECTION******				
	0050	Spouse Additions - Interest	12	Sch M	N	POSITIVE ONLY
	0055	Spouse Additions - Health Insurance	12	Sch M	N	POSITIVE ONLY
	0060	Spouse Additions - Partner/SCorp	12	Sch M	N	POSITIVE ONLY
	0065	Spouse Additions - Depreciation	12	Sch M	N	POSITIVE ONLY
09/22/04	0070	Spouse Additions – Health Savings Acct.	12	Sch M	N	POSITIVE ONLY (FINAL)
	0075	Blank	12	Sch M	N	POSITIVE ONLY
	0080	Blank	12	Sch M	N	POSITIVE ONLY
	0085	Other Additions Sch M Line 6a	20	Sch M	A/N	
	0090	Other Additions Sch M Line 6b	20	Sch M	A/N	
	0095	Other Additions Sch M Line 6c	20	Sch M	A/N	
	0100	Spouse Additions - Other	12	Sch M	N	POSITIVE ONLY
	0105	Spouse Total Additions	12	Sch M	N	POSITIVE ONLY
	0110	Spouse Subtractions - Refund	12	Sch M	N	POSITIVE ONLY
	0115	Spouse Subtractions - Interest	12	Sch M	N	POSITIVE ONLY
	0120	Spouse Subtractions - Pension	12	Sch M	N	POSITIVE ONLY
	0125	Spouse Subtractions - Social Security	12	Sch M	N	POSITIVE ONLY
	0130	Spouse Subtractions - Insurance	12	Sch M	N	POSITIVE ONLY
	0135	Spouse Subtractions - Health Insurance	12	Sch M	N	POSITIVE ONLY
	0140	Spouse Subtractions - Partner/Scorp	12	Sch M	N	POSITIVE ONLY
	0145	Spouse Subtractions - Depreciation	12	Sch M	N	POSITIVE ONLY
	0150	Blank	12	Sch M	N	POSITIVE ONLY
	0155	Blank	12	Sch M	N	POSITIVE ONLY
	0160	Other Subtractions Sch M Line 16a	20	Sch M	A/N	
	0165	Other Subtractions Sch M Line 16b	20	Sch M	A/N	
	0170	Other Subtractions Sch M Line 16c	20	Sch M	A/N	
	0175	Spouse Subtractions - Other	12	Sch M	N	POSITIVE ONLY
	0180	Spouse Total Subtractions	12	Sch M	N	POSITIVE ONLY
	0185	Taxpayer Additions - Interest	12	Sch M	N	POSITIVE ONLY
	0190	Taxpayer Additions - Health Insurance	12	Sch M	N	POSITIVE ONLY
	0195	Taxpayer Additions - Partner/SCorp	12	Sch M	N	POSITIVE ONLY

	Field #	Identification	Length	Form ID	Type	Description
	0200	Taxpayer Additions - Depreciation	12	Sch M	N	POSITIVE ONLY
09/22/04	0205	Taxpayer Additions – Health Savings Acct	12	Sch M	N	POSITIVE ONLY
	0210	Blank	12	Sch M	N	POSITIVE ONLY
	0215	Blank	12	Sch M	N	POSITIVE ONLY
	0220	Taxpayer Additions - Other	12	Sch M	N	POSITIVE ONLY
	0225	Taxpayer Total Additions	12	Sch M	N	POSITIVE ONLY
	0230	Taxpayer Subtractions - Refund	12	Sch M	N	POSITIVE ONLY
	0235	Taxpayer Subtractions - Interest	12	Sch M	N	POSITIVE ONLY
	0240	Taxpayer Subtractions - Pension	12	Sch M	N	POSITIVE ONLY
	0245	Taxpayer Subtractions - Social Security	12	Sch M	N	POSITIVE ONLY
	0250	Taxpayer Subtractions - Insurance	12	Sch M	N	POSITIVE ONLY
	0255	Taxpayer Subtractions - Health Insurance	12	Sch M	N	POSITIVE ONLY
	0260	Taxpayer Subtractions - Partner/Scorp	12	Sch M	N	POSITIVE ONLY
	0265	Taxpayer Subtractions - Depreciation	12	Sch M	N	POSITIVE ONLY
	0270	Blank	12	Sch M	N	POSITIVE ONLY
	0275	Blank	12	Sch M	N	POSITIVE ONLY
	0280	Taxpayer Subtractions - Other	12	Sch M	N	POSITIVE ONLY
	0285	Taxpayer Total Subtractions	12	Sch M	N	POSITIVE ONLY
	0290	Record Terminus			AN	Value "$"

Schedule A

New / Updated Field	Field #	Identification	Length	Start Position	Type	Description
******HEADER SECTION******					
		Byte Count	4	1	N	"nnnn" for variable format
		Start of Record Sentinel	4	5	AN	Value "!!!!"
	0000	Record ID	6	9	AN	Value "SCHAbb"
	0001	Form ID	6	15	AN	Value "0002bb"
	0002	Page Number	5	21	AN	Value"PG01b"
	0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004	Filler	1	35		Blank
	0005	Schedule Occurrence Number	7	36	N	Value "0000001"

	Field #	Identification	Length	Form ID	Type	Description
******DATA SECTION******					
	0050	Medical & Dental Expenses	12	Sch A	N	
	0055	KY AGI	12	Sch A	N	Must equal Field 0390 + 0395
	0060	Medical & Dental Expense Exclusion	12	Sch A	N	Must be >= 0
	0065	Total Medical & Dental Deduction	12	Sch A	N	
	0070	Local Income Taxes	12	Sch A	N	
	0075	Real Estate Taxes	12	Sch A	N	
	0080	Personal Property Taxes	12	Sch A	N	
	0085	Other Taxes	12	Sch A	N	
	0090	Total Taxes	12	Sch A	N	
	0095	Home Mortgage Interest Form 1098	12	Sch A	N	
	0100	Home Mortgage Interest - Other	12	Sch A	N	
	0105	Points not on Form 1098	12	Sch A	N	
	0110	Investment Interest	12	Sch A	N	
	0115	Total Interest	12	Sch A	N	
	0120	Contributions by cash	12	Sch A	N	
	0125	Other than Cash	12	Sch A	N	
	0130	Artistic Contributions	12	Sch A	N	
	0135	Carryover from Prior Year	12	Sch A	N	
	0140	Total Contributions	12	Sch A	N	
	0145	Form 4684	12	Sch A	N	
	0150	KY AGI	12	Sch A	N	Must equal Field 0390 + 0395
	0155	Casualty & Theft Exclusion	12	Sch A	N	Must be >= 0
	0160	Total Casualty & Theft	12	Sch A	N	
	0165	Unreimbursed Employee Expense	12	Sch A	N	
	0170	Tax Preparation Fees	12	Sch A	N	
	0175	Other Expenses	12	Sch A	N	
	0180	Subtotal - Job Expenses	12	Sch A	N	
	0185	KY AGI	12	Sch A	N	Must equal Field 0390 + 0395
	0190	Job Expense Exclusion	12	Sch A	N	Must be >= 0

	Field #	Identification	Length	Form ID	Type	Description
	0195	Total Job & Other Expenses	12	Sch A	N	
	0200	Other Miscellaneous Expenses	12	Sch A	N	
	0205	Total Itemized Deductions	12	Sch A	N	
	0210	Spouse Percentage of Income	5	Sch A	N	See Instructions
	0215	Taxpayer Percentage of Income	5	Sch A	N	See Instructions - #6
	0220	Spouse Itemized Deductions	12	Sch A	N	
	0225	Taxpayer Itemized Deductions	12	Sch A	N	
	0230	Spouse Percent of Income	5	Sch A	N	See Instructions
	0235	Spouse Itemized Deductions	12	Sch A	N	
	0240	Spouse Exclusion from Limitation	12	Sch A	N	
	0245	Spouse Deduction Subtotal	12	Sch A	N	
	0250	Spouse 80% of Deductions	12	Sch A	N	
	0255	Spouse KY AGI	12	Sch A	N	Generic Record Field 0390
07/26/04	0260	Spouse Limitation	12	Sch A	N	Value "00000071350"
	0265	Spouse Income Subtotal	12	Sch A	N	
	0270	Spouse 3% of Income Subtotal	12	Sch A	N	
	0275	Spouse Adjustment to Deductions	12	Sch A	N	
	0280	Spouse Adjusted Itemized Deductions	12	Sch A	N	
	0285	Taxpayer Percent of Income	5	Sch A	N	See Instructions
	0290	Taxpayer Itemized Deductions	12	Sch A	N	
	0295	Taxpayer Exclusion from Limitation	12	Sch A	N	
	0300	Taxpayer Deduction Subtotal	12	Sch A	N	
	0305	Taxpayer 80% of Deductions	12	Sch A	N	
	0310	Taxpayer KY AGI	12	Sch A	N	Generic Record Field 0395
07/26/04	0315	Taxpayer Limitation	12	Sch A	N	Value "00000071350" or "00000142700"
	0320	Taxpayer Income Subtotal	12	Sch A	N	
	0325	Taxpayer 3% of Income Subtotal	12	Sch A	N	
	0330	Taxpayer Adjustment to Deductions	12	Sch A	N	
	0335	Taxpayer Adjusted Itemized Deductions	12	Sch A	N	
	0340	Record Terminus			AN	Value "$"

Schedule P

New / Updated Field	Field #	Identification	Length	Start Position	Type	Description
		******HEADER SECTION******				
		Byte Count	4	1	N	"nnnn" for variable format
		Start of Record Sentinel	4	5	AN	Value "!!!!"
	0000	Record ID	6	9	AN	Value "SCHPbb"
	0001	Form ID	6	15	AN	Value "0002bb"
	0002	Page Number	5	21	AN	Value"PG01b"
	0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004	Filler	1	35		Blank
	0005	Schedule Occurrence Number	7	36	N	Value "0000001"
		******DATA SECTION******				

	Field #	Identification	Length	Form ID	Type	Description
	0050	Exempt Retirement Payer - 1a Line 1	35	Sch P	A	
	0055	Exempt Retirement Date - 1a Line 1	8	Sch P	D	YYYYMMDD
	0060	Exempt Retirement Spouse - 1a Line 1	12	Sch P	N	
	0065	Exempt Retirement Taxpayer - 1a Line 1	12	Sch P	N	
	0070	Exempt Retirement Payer - 1a Line 2	35	Sch P	A	
	0075	Exempt Retirement Date - 1a Line 2	8	Sch P	D	YYYYMMDD
	0080	Exempt Retirement Spouse - 1a Line 2	12	Sch P	N	
	0085	Exempt Retirement Taxpayer - 1a Line 2	12	Sch P	N	
	0090	Exempt Retirement Payer - 1a Line 3	35	Sch P	A	
	0095	Exempt Retirement Date - 1a Line 3	8	Sch P	D	YYYYMMDD
	0100	Exempt Retirement Spouse - 1a Line 3	12	Sch P	N	
	0105	Exempt Retirement Taxpayer - 1a Line 3	12	Sch P	N	
	0110	Exempt Retirement Spouse 1a Total	12	Sch P	N	Must equal Fields 0060 + 0080 + 0100
	0115	Exempt Retirement Taxpayer 1a Total	12	Sch P	N	Must equal Fields 0065 + 0085 + 0105
	0120	Partial Exempt Retirement Payer 1b Line 1	35	Sch P	A	
	0125	Partial Exempt Retirement Date 1b Line 1	8	Sch P	D	YYYYMMDD
	0130	Taxable Pension 1b Line 1	12	Sch P	N	
	0135	Exempt Percentage 1b Line 1	5	Sch P	N	
	0140	Partial Exempt Retirement Spouse 1b Line 1	12	Sch P	N	
	0145	Partial Exempt Retirement Taxpayer 1b Line 1	12	Sch P	N	
	0150	Partial Exempt Retirement Payer 1b Line 2	35	Sch P	A	
	0155	Partial Exempt Retirement Date 1b Line 2	8	Sch P	D	YYYYMMDD
	0160	Taxable Pension 1b Line 2	12	Sch P	N	
	0165	Exempt Percentage 1b Line 2	5	Sch P	N	

	Field #	Identification	Length	Form ID	Type	Description
	0170	Partial Exempt Retirement Spouse 1b Line 2	12	Sch P	N	
	0175	Partial Exempt Retirement Taxpayer 1b Line 2	12	Sch P	N	
	0180	Partial Exempt Retirement Payer 1b Line 3	35	Sch P	A	
	0185	Partial Exempt Retirement Date 1b Line 3	8	Sch P	D	YYYYMMDD
	0190	Taxable Pension 1b Line 3	12	Sch P	N	
	0195	Exempt Percentage 1b Line 3	5	Sch P	N	
	0200	Partial Exempt Retirement Spouse 1b Line 3	12	Sch P	N	
	0205	Partial Exempt Retirement Taxpayer 1b Line 3	12	Sch P	N	
	0210	Partial Exempt Retirement Payer 1b Line 4	35	Sch P	A	
	0215	Partial Exempt Retirement Date 1b Line 4	8	Sch P	D	YYYYMMDD
	0220	Taxable Pension 1b Line 4	12	Sch P	N	
	0225	Exempt Percentage 1b Line 4	5	Sch P	N	
	0230	Partial Exempt Retirement Spouse 1b Line 4	12	Sch P	N	
	0235	Partial Exempt Retirement Taxpayer 1b Line 4	12	Sch P	N	
	0240	Partial Exempt Retirement Spouse 1b Total	12	Sch P	N	Must equal Fields 0140 + 0170 + 0200 + 0230
	0245	Partial Exempt Retirement Taxpayer 1b Total	12	Sch P	N	Must equal Fields 0145 + 0175 + 0205 + 0235
	0250	Spouse Exempt Retirement	12	Sch P	N	Must equal Fields 0110 + 0240
	0255	Taxpayer Exempt Retirement	12	Sch P	N	Must equal Fields 0115 + 0245
	0260	Spouse Other Retirement	12	Sch P	N	
	0265	Taxpayer Other Retirement	12	Sch P	N	
	0270	Spouse Line 2 or Limit	12	Sch P	N	
	0275	Taxpayer Line 2 or Limit	12	Sch P	N	
	0280	Spouse Total Excluded	12	Sch P	N	Must equal Fields 0250 + 0270
	0285	Taxpayer Total Excluded	12	Sch P	N	Must equal Fields 0255 + 0275
	0290	Record Terminus			AN	Value "$"

Form 2210-K

New / Updated Field	Field #	Identification	Length	Start Position	Type	Description
******HEADER SECTION******					
		Byte Count	4	1	N	"nnnn" for variable format
		Start of Record Sentinel	4	5	AN	Value "!!!!"
	0000	Record ID	6	9	AN	Value "2210Kb"
	0001	Form ID	6	15	AN	Value "0002bb"
	0002	Page Number	5	21	AN	Value"PG01b"
	0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004	Filler	1	35		Blank
	0005	Schedule Occurrence Number	7	36	N	Value "0000001"
******DATA SECTION******					

	Field #	Identification	Length	Form ID	Type	Description
	0050	Taxpayer Died During Year	1	2210-K	A	Value "X" or Blank
	0055	Farming 2/3 of Income	1	2210-K	A	Value "X" or Blank
	0060	Gross Income	12	2210-K	N	
	0065	Gross Income X .67	12	2210-K	N	
	0070	Gross Income from Farming	12	2210-K	N	
	0075	Prepaid Exceeds Last Year	1	2210-K	A	Value "X" or Blank
	0080	Prior Year Liability	12	2210-K	N	
	0085	Total Payments	12	2210-K	N	Generic Record Field 0480
	0090	Income Tax Liability	12	2210-K	N	Generic Record Field 0455
	0095	Income Tax Liability X 70%	12	2210-K	N	
	0100	Total Payments	12	2210-K	N	Generic Record Field 0480
	0105	Line 3 - Line 4	12	2210-K	N	Must be >=0
	0110	Line 5 X 10%	12	2210-K	N	Must be >= $25 or 0
	0115	Record Terminus			AN	Value "$"

Form 4562-K

New / Updated Field	Field #	Identification	Length	Start Position	Type	Description
******HEADER SECTION******
		Byte Count	4	1	N	"nnnn" for variable format
		Start of Record Sentinel	4	5	AN	Value "!!!!"
	0000	Record ID	6	9	AN	Value "4562Kb"
	0001	Form ID	6	15	AN	Value "0002bb"
	0002	Page Number	5	21	AN	Value "PG01b"
	0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
	0004	Filler	1	35		Blank
	0005	Schedule Occurrence Number	7	36	N	Value "0000001" to "0000010"

	Field #	Identification	Length	Form ID	Type	Description
******DATA SECTION******
	0010	Activity	30	4562K	A/N	
	0012	Section 179 Prop Cost for Current year	12	4562K	N	
	0014	Section 179 Property Adjusted	12	4562K	N	
	0018	Overall Dollar Limitation Adjusted	12	4562K	N	
	0020	Class of Property 1	20	4562K	A/N	
	0030	Cost 1	12	4562K	N	
	0040	Elected Cost 1	12	4562K	N	
	0050	Class of Property 2	20	4562K	A/N	
	0060	Cost 2	12	4562K	N	
	0070	Elected Cost 2	12	4562K	N	
	0080	Listed Property	12	4562K	N	
	0081	Section 179 Property Total Elect Cost	12	4562K	N	
	0083	Tentative Deduction	12	4562K	N	
	0088	Prior Year Carryover of Disallowed Deduction	12	4562K	N	
	0090	Business Income Limitation	12	4562K	N	
	0092	Section 179 Expense Deduction	12	4562K	N	
	0094	Next Year Carryover Amount	12	4562K	N	
	0096	Special Depreciation Allowance	12	4562K	N	
	0098	Section 168(f) (1) Property Explanation	6	4562K	STM	STMbnn or blank
	0101	Prop subject to Sect 168(f) (1) Election	12	4562K	N	
	0103	ACRS Explanation	6	4562K	STM	STMbnn or blank
	0105	ACRS / Other Depreciation	12	4562K	N	
	0107	MACRS Deductions	12	4562K	N	
	0109	General Asset Account Election	1	4562K		"X" or blank
	0111	3-Year Cost	12	4562K		N or "STMbnn"
	0113	3-Year Recovery	2	4562K	N	
	0115	3-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0120	3-Year Method Figuring	7	4562K	A/N	

	Field #	Identification	Length	Form ID	Type	Description
	0130	3-Year Deduction	12	4562K	N	
	0140	5-Year Cost	12	4562K		N or "STMbnn"
	0150	5-Year Recovery	2	4562K	N	
	0155	5-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0160	5-Year Method Figuring	7	4562K	AN	
	0170	5-Year Deduction	12	4562K	N	
	0172	7-Year Cost	12	4562K		N or "STMbnn"
	0174	7-Year Recovery	2	4562K	N	
	0175	7-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0176	7-Year Method Figuring	7	4562K	AN	
	0178	7-Year Deduction	12	4562K	N	
	0180	10-Year Cost	12	4562K		N or "STMbnn"
	0190	10-Year Recovery	2	4562K	N	
	0195	10-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0200	10-Year Method Figuring	7	4562K	AN	
	0210	10-Year Deduction	12	4562K	N	
	0220	15-Year Cost	12	4562K		N or "STMbnn"
	0230	15-Year Recovery	2	4562K	N	
	0235	15-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0240	15-Year Method Figuring	7	4562K	AN	
	0250	15-Year Deduction	12	4562K	N	
	0275	20-Year Cost	12	4562K		N or "STMbnn"
	0285	20-Year Recovery	2	4562K	N	
	0287	20-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0295	20-Year Method Figuring	7	4562K	AN	
	0305	20-Year Deduction	12	4562K	N	
	0307	25-Year Cost	12	4562K		N or "STMbnn"
	0309	25-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0311	25-Year Deduction	12	4562K	N	
	0313	Residential Rental Prop Date in Serv 1	6	4562K		Value "YYYYMM" or "STMbnn"
	0317	Residential Rental Prop Cost 1	12	4562K	N	
	0333	Residential Rental Prop Deprec Ded 1	12	4562K	N	
	0337	Residential Rental Prop Date in Serv 2	6	4562K		Value "YYYYMM"
	0343	Residential Rental Prop Cost 2	12	4562K	N	
	0357	Residential Rental Prop Deprec Ded 2	12	4562K	N	
	0363	NonResidential Real Prop Date in Serv 1	6	4562K		Value "YYYYMM" or "STMbnn"
	0367	NonResidential Real Prop Cost 1	12	4562K	N	
	0383	NonResidential Real Prop Deprec Ded 1	12	4562K	N	
	0387	NonResidential Real Prop Date in Serv 2	6	4562K		Value "YYYYMM" or "STMbnn"
	0393	NonResidential Real Prop Cost 2	12	4562K	N	
	0400	NonResidential Recovery 2	3	4562K	N	
	0407	NonResidential Real Prop Deprec Ded 2	12	4562K	N	
	0410	Class-Life Cost	12	4562K	N	
	0415	Class-Life Recovery	3	4562K	N	

Form 4562-K Continued

	Field #	Identification	Length	Form ID	Type	Description
	0420	Class-Life Convention	2	4562K		Values "HY" "MM" or "MQ"
	0425	Class-Life Deduction	12	4562K	N	
	0430	12-Year Cost	12	4562K	N	
	0435	12-Year Convention	2	4562K		Values "HY" "MM" or "MQ"
	0440	12-Year Deduction	12	4562K	N	
	0445	40-Year Prop Date in Service	6	4562K		YYYYMM or blank
	0450	40-Year Cost	12	4562K	N	
	0455	40-Year Deduction	12	4562K	N	
	0497	Listed Property	12	4562K	N	
	0500	Total Depreciation	12	4562K	N	
	0505	Sec 263A Current Year Cost	12	4562K	N	
	0762	Evidence - Yes	1	4562K		"X" or blank
	0764	Evidence - No	1	4562K		"X" or blank
	0766	Written - Yes	1	4562K		"X" or blank
	0768	Written - No	1	4562K		"X" or blank
	0773	Special Description Allowance	12	4562K	N	
	0775	Description 1/ Over 50%	9	4562K		AN or "STMbnn"
	0780	Date Service 1/ Over 50%	8	4562K		YYYYMMDD
	0790	Percent Use 1/ Over 50%	6	4562K	R	
	0800	Cost or Basis 1/ Over 50%	12	4562K	N	
	0810	Deprec Basis 1/Over 50%	12	4562K	N	
	0815	Recovery Period 1/ Over 50%	2	4562K	N	
	0822	Method 1/ Over 50%	7	4562K	AN	
	0830	Deprec Deduction 1/ Over 50%	12	4562K	N	
	0840	179 Expense 1/ Over 50%	12	4562K	N	
	0850	Description 2/ Over 50%	9	4562K	AN	
	0860	Date Service 2/ Over 50%	8	4562K		YYYYMMDD
	0870	Percent Use 2/ Over 50%	6	4562K	R	
	0880	Cost or Basis 2/ Over 50%	12	4562K	N	
	0890	Deprec Basis 2/Over 50%	12	4562K	N	
	0895	Recovery Period 2/ Over 50%	2	4562K	N	
	0902	Method 2/ Over 50%	7	4562K	AN	
	0910	Deprec Deduction 2/ Over 50%	12	4562K	N	
	0920	179 Expense 2/ Over 50%	12	4562K	N	
	0930	Description 3/ Over 50%	9	4562K	AN	
	0940	Date Service 3/ Over 50%	8	4562K		YYYYMMDD
	0950	Percent Use 3/ Over 50%	6	4562K	R	
	0960	Cost or Basis 3/ Over 50%	12	4562K	N	
	0970	Deprec Basis 3/Over 50%	12	4562K	N	
	0975	Recovery Period 3/ Over 50%	2	4562K	N	
	0985	Method 3/ Over 50%	7	4562K	AN	
	0990	Deprec Deduction 3/ Over 50%	12	4562K	N	
	1000	179 Expense 3/ Over 50%	12	4562K	N	
	1010	Description 1/ < or = 50%	10	4562K		AN or "STMbnn"

Form 4562-K Continued

	Field #	Identification	Length	Form ID	Type	Description
	1020	Date Service 1/ < or = 50%	8	4562K		YYYYMMDD
	1030	Percent Use 1/ < or = 50%	6	4562K	R	
	1040	Cost or Basis 1/ < or = 50%	12	4562K	N	
	1050	Deprec Basis 1/ < or = 50%	12	4562K	N	
	1055	Recovery Period 1/ < or = 50%	2	4562K	N	
	1060	Convention 1/ < or = 50%	3	4562K		Values "HY" "MM" or "MQ" "PRE" or blank
	1070	Deprec Deduction 1/ < or = 50%	12	4562K	N	
	1090	Description 2/ < or = 50%	10	4562K	AN	
	1100	Date Service 2/ < or = 50%	8	4562K		YYYYMMDD
	1110	Percent Use 2/ < or = 50%	6	4562K	R	
	1120	Cost or Basis 2/ < or = 50%	12	4562K	N	
	1130	Deprec Basis 2/ < or = 50%	12	4562K	N	
	1135	Recovery Period 2/ < or = 50%	2	4562K	N	
	1140	Convention 2/ < or = 50%	3	4562K		Values "HY" "MM" or "MQ" "PRE" or blank
	1150	Deprec Deduction 2/ < or = 50%	12	4562K	N	
	1170	Description 3/ < or = 50%	10	4562K	AN	
	1180	Date Service 3/ < or = 50%	8	4562K		YYYYMMDD
	1190	Percent Use 3/ < or = 50%	6	4562K	R	
	1200	Cost or Basis 3/ < or = 50%	12	4562K	N	
	1210	Deprec Basis 3/ < or = 50%	12	4562K	N	
	1215	Recovery Period 3/ < or = 50%	2	4562K	N	
	1220	Convention 3/ < or = 50%	3	4562K		Values "HY" "MM" or "MQ" "PRE" or blank
	1230	Deprec Deduction 3/ < or = 50%	12	4562K	N	
	1500	Total Depreciation	12	4562K	N	
	1600	Total Sect 179 Expense	12	4562K	N	
	1620	Business Miles 1	6	4562K		N or "STMbnn"
	1630	Commuting Miles 1	6	4562K	N	
	1640	Other Personal Miles 1	6	4562K	N	
	1645	Total Miles 1	6	4562K	N	
	1660	Business Miles 2	6	4562K	N	
	1670	Commuting Miles 2	6	4562K	N	
	1680	Other Personal Miles 2	6	4562K	N	
	1685	Total Miles 2	6	4562K	N	
	1700	Business Miles 3	6	4562K	N	
	1710	Commuting Miles 3	6	4562K	N	
	1720	Other Personal Miles 3	6	4562K	N	
	1725	Total Miles 3	6	4562K	N	
	1740	Business Miles 4	6	4562K	N	
	1750	Commuting Miles 4	6	4562K	N	
	1760	Other Personal Miles 4	6	4562K	N	
	1765	Total Miles 4	6	4562K	N	
	1780	Business Miles 5	6	4562K	N	
	1790	Commuting Miles 5	6	4562K	N	
	1800	Other Personal Miles 5	6	4562K	N	

Form 4562-K Continued

	Field #	Identification	Length	Form ID	Type	Description
	1805	Total Miles 5	6	4562K	N	
	1820	Business Miles 6	6	4562K	N	
	1830	Commuting Miles 6	6	4562K	N	
	1840	Other Personal Miles 6	6	4562K	N	
	1845	Total Miles 6	6	4562K	N	
	1850	Vehicle Available Yes 1	6	4562K		"X" "STMbnn" or blank
	1860	Vehicle Available No 1	1	4562K		"X" or blank
	1863	Primary Use by Over 5% Owner/Relative Yes 1	1	4562K		"X" or blank
	1867	Primary Use by Over 5% Owner/Relative No 1	1	4562K		"X" or blank
	1870	Another Vehicle Yes 1	1	4562K		"X" or blank
	1880	Another Vehicle No 1	1	4562K		"X" or blank
	1910	Vehicle Available Yes 2	1	4562K		"X" or blank
	1920	Vehicle Available No 2	1	4562K		"X" or blank
	1923	Primary Use by Over 5% Owner/Relative Yes 2	1	4562K		"X" or blank
	1927	Primary Use by Over 5% Owner/Relative No 2	1	4562K		"X" or blank
	1930	Another Vehicle Yes 2	1	4562K		"X" or blank
	1940	Another Vehicle No 2	1	4562K		"X" or blank
	1970	Vehicle Available Yes 3	1	4562K		"X" or blank
	1980	Vehicle Available No 3	1	4562K		"X" or blank
	1983	Primary Use by Over 5% Owner/Relative Yes 3	1	4562K		"X" or blank
	1987	Primary Use by Over 5% Owner/Relative No 3	1	4562K		"X" or blank
	1990	Another Vehicle Yes 3	1	4562K		"X" or blank
	2000	Another Vehicle No 3	1	4562K		"X" or blank
	2030	Vehicle Available Yes 4	1	4562K		"X" or blank
	2040	Vehicle Available No 4	1	4562K		"X" or blank
	2043	Primary Use by Over 5% Owner/Relative Yes 4	1	4562K		"X" or blank
	2047	Primary Use by Over 5% Owner/Relative No 4	1	4562K		"X" or blank
	2050	Another Vehicle Yes 4	1	4562K		"X" or blank
	2060	Another Vehicle No 4	1	4562K		"X" or blank
	2090	Vehicle Available Yes 5	1	4562K		"X" or blank
	2100	Vehicle Available No 5	1	4562K		"X" or blank
	2103	Primary Use by Over 5% Owner/Relative Yes 5	1	4562K		"X" or blank
	2107	Primary Use by Over 5% Owner/Relative No 5	1	4562K		"X" or blank
	2110	Another Vehicle Yes 5	1	4562K		"X" or blank

	Field #	Identification	Length	Form ID	Type	Description
	2120	Another Vehicle No 5	1	4562K		"X" or blank
	2150	Vehicle Available Yes 6	1	4562K		"X" or blank
	2160	Vehicle Available No 6	1	4562K		"X" or blank
	2163	Primary Use by Over 5% Owner/Relative Yes 6	1	4562K		"X" or blank
	2167	Primary Use by Over 5% Owner/Relative No 6	1	4562K		"X" or blank
	2170	Another Vehicle Yes 6	1	4562K		"X" or blank
	2180	Another Vehicle No 6	1	4562K		"X" or blank
	2190	Commuting Statement Yes	1	4562K		"X" or blank
	2200	Commuting Statement No	1	4562K		"X" or blank
	2210	Non-Commuting Statement Yes	1	4562K		"X" or blank
	2220	Non-Commuting Statement No	1	4562K		"X" or blank
	2230	All Personal Use Yes	1	4562K		"X" or blank
	2240	All Personal Use No	1	4562K		"X" or blank
	2250	More Than 5 Yes	1	4562K		"X" or blank
	2260	More Than 5 No	1	4562K		"X" or blank
	2270	Meet requirements Yes	1	4562K		"X" or blank
	2280	Meet requirements No	1	4562K		"X" or blank
	2290	Description of Costs 1	20	4562K		AN or "STMbnn"
	2300	Date Amortization 1	8	4562K		YYYYMMDD
	2310	Amortizable Amount 1	12	4562K	N	
	2320	Code Section 1	9	4562K	AN	
	2330	Amortization Period of Percentage 1	6	4562K	AN	
	2340	Amortization 1	12	4562K	N	
	2350	Description of Costs 2	20	4562K	AN	
	2360	Date Amortization 2	8	4562K		YYYYMMDD
	2370	Amortizable Amount 2	12	4562K	N	
	2380	Code Section 2	9	4562K	AN	
	2390	Amortization Period of Percentage 2	6	4562K	AN	
	2400	Amortization 2	12	4562K	N	
	2410	Amortization Pre-Current Year Property	12	4562K	N	
	2420	Total Amortization	12	4562K	N	
		Record Terminus	1			Value "$"

Section 11: Acknowledgement Record Layout
The IRS will be handling the state acknowledgements. See the format below.

TRANA Outer

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	********	Record Sentinel		4
0000	9	**TRANAb**	Tran A Identifier (All Caps)		6
0010	15	**610600439**	EIN of Transmitter	On Form 8633	9
0020	24	**KENTUCKY DEPT OF REVENUE**	Transmitter Name		35
0030	59	**PREPARER'S AGENT**	Transmitter Type		16
0040	75	**"D" = Memphis**	Processing Site		1
0050	76		Transmission Date	Date file is built - YYYYMMDD	8
0060	84		ETIN of State + Use Code	On Form 8633	7
0070	91		Julian Date	Blank	3
0080	94	**01 - ?**	Transmission Seq.	Files Per Day	2
0090	96	**A**	Transmission Format	A = ASCII	1
0100	97	**F**	Record Type	F = Fixed / V = Variable	1
0110	98		EFIN Of Transmitter	Blank	6
0120	104		Filler	Blank	5
0130	109		Reserved	Blank	1
0140	110		Reserved	Blank	1
0150	111		Reserved	Blank	6
0160	117	**T or P**	Production - Test	T = Test / P = Production	1
0170	118	**Z**	Transmission Type Code	Z = State Acknowledgement	1
0180	119		Reserved	Blank	1
	120	**#**	Terminus		1

TRANB Outer

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	********	Record Sentinel		4
0000	9	**TRANBb**	Tran B Identifier (All Caps)		6
0010	15	**610600439**	EIN of Transmitter (Must match TRANA Record)		9
0020	24	**1266 LOUISVILLE RD**	Transmitter Address		35
0030	59	**FRANKFORT KY 40620**	Transmitter Type		35
0040	94	**5025645370**	Transmitter Phone		10
0050	104		Filler	**Blank**	16
	120	**#**	Terminus		1

TRANA Inner

Field #	Position	Data	Description	Field info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANAb**	Tran A Identifier (All Caps)		6
0010	15		EIN of Transmitter		9
0020	24		Transmitter Name (Mailbox ID)		35
0030	59	**PREPARER'S AGENT**	Transmitter Type		16
0040	75	**"D" = Memphis**	Processing Site		1
0050	76		Transmission Date	Date file is built - YYYYMMDD	8
0060	84		**ETIN of Transmitter**		7
0070	91		Julian Date		3
0080	94		Transmission Seq.		2
0090	96	**A**	Transmission Format	A = ASCII	1
0100	97	**F**	Record Type	F = Fixed / V = Variable	1
0110	98		**EFIN Of Transmitter**		6
0120	104		Filler	Blank	5
0130	109		Reserved	Blank	1
0140	110		Reserved	Blank	1
0150	111		Reserved	Blank	6
0160	117	**T or P**	Production - Test	T = Test / P = Production	1
0170	118	**Z**	Transmission Type Code	Z = State Acknowledgement	1
0180	119		Reserved	Blank	1
	120	**#**	Terminus		1

TRANB Inner

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANBb**	Tran A Identifier (All Caps)		6
0010	15		EIN of Transmitter		9
0020	24		Transmitter Address		35
0030	59		Transmitter City State ZIP		35
0040	94		Transmitter Phone	**Blank**	10
0050	104		Filler	**Blank**	16
	120	**#**	Terminus		1

ACK Key Record

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**ACKbbb**	ACK Record ID		6
0005	15		Reserved IP Addr Code	Blank	1
0010	16		EIC Indicator	Blank	1
0020	17		Primary SSN		9
0030	26		RSN: Numeric ETIN (5) Transmitter Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Num for Return (4)		16
0040	42		Refund or Balance Due field from return	Blank	12
0050	54		"A" = Accepted "R" = Rejected "D" = Duplicate		1
0060	55		Duplicate Code	Blank	3
0065	58		PIN Presence Indicator	Blank	1
0070	59		EFT Code	Blank	1
0080	60		Date Accepted	YYYYMMDD	8
0090	68		Return DCN		14
0100	82		Number of Error Records	Numeric 00-96	2
0110	84		FOUO RET SEQ NUM	Blank	13
0112	97		State DD Ind	Blank	1
0115	98		Payment Acknowledgment	Blank	15
0117	113		Date of Birth Validation	Blank	1
0118	114		Filler	Blank	1
0119	115		State Only Code	Blank	2
0120	117		Debt Code	Blank	1
0130	118	**KY**	State Packet Code		2
	120	**#**	Record Terminus Character		1

ACK Error Record

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	********	Start of Record Sentinel		4
0000	9	**ACKRbb**	Record ID		6
0010	15	Numeric (Must match ACK Key Record)	Primary Taxpayer SSN		9
0020	24		Reserved	Blank	7
0030	31		Error Record Sequence Number	Blank	2
0040	33		Error Form Record ID	Blank	6
0050	39		Error Form Record Type	Blank	6
0060	45	PG00b	Error Form Page Number		5
0070	50	0000001	Error Form Occurrence Number		7
0080	57		Error Field Sequence Number	Blank	4
0090	61	Numeric, Refer to KY Reject Codes	Error Code		4
0100	65		Filler	Blank	55
	120	**#**	Record Terminus Character		1

ACK Recap Record Inner

Field #	Position	Data	Description	Field Info	Length
	1	**"0120"**	Byte Count		4
	5	**"****"**	Start of Record Sentinel		4
0000	9	**"RECAPb"**	Record ID		6
0010	15		Filler	Blank	8
0020	23		Total EFT Count	Blank	6
0030	29		Total Return Count	Return count for ETIN (Total ACK Key count)	6
0040	35		ETIN + Use Code (Transmitter)		7
0050	42		Julian Date of Transmission		3
0060	45		Transmission Sequence Number for Julian Date		2
0070	47		Total Accepted Returns	Accepted for ETIN	6
0080	53		Total Duplicated Returns	Blank	6
0090	59		Total Rejected Returns	Rejected for ETIN	6
0100	65		Total Duplicated EFT	Blank	6
0110	71		Computed EFT Count	Blank	6
0120	77		Computed Return Count	Blank	6
0130	83		Total State Only Return Count	Blank	6
0135	89		Total Accepted State Only	Blank	6
0137	95		Filler	Blank	5
0140	100		Acknowledgement file name	IRS Determined	20
	120	**#**	Record Terminus Character	Sort by ETIN	1

ACK Recap Record Outer

Field #	Position	Data	Description	Field Info	Length
	1	**"0120"**	Byte Count		4
	5	"****"	Start of Record Sentinel		4
0000	9	**"RECAPb"**	Record ID		6
0010	15		Filler	Blank	8
0020	23		Total EFT Count	Blank	6
0030	29		Total Return Count	Total of Inner envelopes	6
0040	35		ETIN + Use Code (State ETIN)	Must Match TRANA Outer record	7
0050	42		Julian Date of Transmission	Blank	3
0060	45		Transmission Sequence Number for Julian Date	Blank	2
0070	47		Total Accepted Returns		6
0080	53		Total Duplicated Returns		6
0090	59		Total Rejected Returns		6
0100	65		Total Duplicated EFT	Blank	6
0110	71		Computed EFT Count	Blank	6
0120	77		Computed Return Count	Blank	6
0130	83		Total State Only Return Count	Blank	6
0135	89		Total Accepted State Only	Blank	6
0137	95		Filler	Blank	5
0140	100		Acknowledgement file name	Must be blank	20
	120	**#**	Record Terminus Character		1

Backup Acknowledgement System

AKSYS

Identification	Start Position	End Position	Length	Description
Byte Count	1	4	4	"0058"
Transmitter Mailbox #	5	9	5	
State ID	10	11	2	"KY"
Electronic Filer EFIN #	12	17	6	
Batch # from DCN	18	21	3	
Serial # from DCN	22	22	2	
Primary Taxpayer SSN	23	31	9	
Julian Date	32	34	3	Date ACK Created
ACC Code	35	35	1	See instructions
Filler	36	36	1	blank
Error #1	37	39	3	See Error Codes
Error #2	40	42	3	See Error Codes
Transmitter ID	43	58	16	RSN